

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§1–304.

(a) Evaluation of a tax credit shall be completed by an evaluation committee appointed jointly by the President of the Senate and the Speaker of the House.

(b) Each evaluation committee for a tax credit shall be appointed on or before May 31 of the year before the evaluation date of that tax modification or tax exemption.

(c) An evaluation committee shall include at least one member of the Senate Budget and Taxation Committee and at least one member of the House Committee on Ways and Means.

[\[Previous\]](#)[\[Next\]](#)